

**Commonwealth of Massachusetts**  
**Department of Telecommunications and Energy**  
**Fitchburg Gas and Electric Light Company**  
**Docket No. D.T.E. 02-24/25**  
**Responses to the Attorney General's Fourth Set of Information Requests**

---

**Request No. AG-4-11 (Gas)**

Please provide a complete and detailed description of the Company's "FIFO" pricing of retirements. Please also indicate to what accounts the "FIFO" pricing applies.

**Response:**

The Company assumes that all items being retired are of the oldest vintage year for each of the Mass-asset accounts listed below.

- 367 Distribution Gas Mains
- 369 Measuring & Regulation Station Equipment
- 380 Distribution Gas Services
- 381 Consumer's Meters
- 382 Consumers Meter Installation
- 383 House Regulators
- 386 Other Property on Customers Premises

All Mass-asset accounts are maintained by average cost of year installed. The Company only uses the "FIFO" method for Mass-asset accounts.

**Person Responsible:** Mark H. Collin